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(2) The South Arcot District Co-operative Central Bank which considered the proposal has resolved in its Executive Committee meeting not to finance the proposed society on the ground that it will consist of small capitalists and that the issue of loans to the extent of Rs. 10,000 per individual will be against the principles of co-operation.

(3) It has also been ascertained from the Association, that if the Central Bank is not inclined to finance the proposed society, it will have to come up to Government for finance.

(4) The present policy of the Government is to encourage hand-pounding and to discourage hulling of paddy and crushing of oil in mills.

Agricultural income-tax

* 289 *Q.*—Sri V. R. KRISHNA AYYAR : Will the Hon. the Minister for Revenue be pleased to state—

(*a*) whether the Government have received any representations in May 1956 from the Planters requesting provisions for stay of collection of tax by appellate authority in the levy of agricultural income-tax; and

(*b*) whether the Government have issued any instructions to the Income-tax Officers to stay collection of taxes in cases where appeals are pending?

The Hon. Sri M. A. MANICKAVELU : (*a*) & (*b*) No, Sir.

Sri V. R. KRISHNA AYYAR : Have the Government's attention been drawn to the fact that there is no provision for stay in matters where appeals are pending?

The Hon. Sri M. A. MANICKAVELU : The position is this. As regards appeal from the Agricultural Income-tax Officer to the Assitant Commissioner, I understand that as a matter of fact the tax is not collected until the appeal is over. As regards appeal from the Assistant Commissioner either to the Tribunal or the Commissioner, it is governed by the ordinary rule.

* 290 *Q.*—Sri S. C. VIRUPAKSHIAH : Will the Hon. the Minister for Revenue be pleased to state—

(*a*) whether any official has been recently appointed as Special Agricultural Income-tax Officer for the Kollegal taluk area or for any assessee in the taluk; and

(*b*) if so, from what date?

The Hon. Sri M. A. MANICKAVELU : (*a*) Kollegal taluk of Coimbatore district is under the jurisdiction of the Agricultural Income-tax Officer, Coimbatore. No special Agricultural Income tax Officer for the Kollegal taluk area or for any assessee in that taluk has been appointed by the Government.

(*b*) Does not arise.